

3/18/2008



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2009

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

Entity **34 Wayne**

Prepared by _____ Date

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator: _____ Date

Return the **Budget** report (paper copy to Auditor electronic to Von)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

12/7/2009

| | | | | |
|--------------------------------------------|---------------------------------------------------------|--------------------------------------|--|--------------------------------------|
| 34 Wayne | | | | |
| 10 GENERAL FUND | | | | |
| BALANCE SHEET | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | 916,374 | | 940,827 |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | 35,550 | | 38,678 |
| 8132 | Receivables - Property Taxes | 421,027 | | 455,265 |
| 8133 | Receivables - State | 316 | | - |
| 8134 | Receivables - Federal | 163,953 | | 128,264 |
| 8135 | Due from Other Funds | - | | - |
| 8140 | Inventories | - | | - |
| 8150 | Prepaid Expenditures | - | | - |
| 8190 | Other Assets | - | | - |
| TOTAL ASSETS | | 1,537,220 | | 1,563,034 |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | 476,245 | | 348,702 |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | 332,669 | | 355,914 |
| 9550 | Due to Other Funds | - | | - |
| 9561 | Deferred Revenues - Other Local | - | | - |
| 9562 | Deferred Revenues - Property Taxes | 401,222 | | 455,265 |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | - | | - |
| 9590 | Other Liabilities | - | | - |
| TOTAL LIABILITIES | | 1,210,136 | | 1,159,881 |
| 9800 FUND BALANCES | | | | |
| 9841 | Reserved for Encumbrances and Commitments | - | | - |
| 9842 | Reserved for Inventories | - | | - |
| 9845 | Reserved for Prepaid Expenditures | - | | - |
| 9846 | Reserved for Special Transportation | - | | - |
| 9847 | Reserved for Tort Liability | - | | - |
| 9848 | Reserved for Other | - | | - |
| 9851 | Unreserved, Designated for Undistributed Reserve * | 115,000 | | 115,000 |
| 9852 | Unreserved, Designated for Unrestricted Programs | - | | - |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | - | | - |
| 9854 | Unreserved, Designated for Other | - | | - |
| 9859 | Unreserved, Undesignated Fund Balance | 212,084 | | 288,153 |
| TOTAL FUND BALANCES | | 327,084 | | 403,153 |
| TOTAL LIABILITIES AND FUND BALANCES | | 1,537,220 | | 1,563,034 |

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

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Date Filed

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ANNUAL FINANCIAL REPORT

12/7/2009

| 34 Wayne 10 GENERAL FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 467,583 | 523,500 | 523,619 | 455,231 |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition From Pupils or Parents | | | | |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition From Other LEAs Outside the State | | | | |
| 1410 Transportation Fees From Pupils or Parents | | | | |
| 1420 Transportation Fees From Other LEAs Within the State | | | | |
| 1430 Transportation Fees From Other LEAs Outside the State | | | | |
| 1500 Earnings on Investments | 60,424 | 35,600 | 35,518 | 25,000 |
| 1700 Student Activities | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations from Private Sources/Foundation | | | | |
| 1940 Textbooks (Sales and Rentals) | | | | |
| 1950 Other Revenues From Other School Districts | | | | |
| 1960 Other Revenues from Other Local Governments | | | | |
| 1980 Refunds of Prior Year Expenditures | | | | |
| 1990 Miscellaneous | 70,446 | 138,200 | 78,239 | 32,669 |
| TOTAL REVENUES FROM LOCAL SOURCES | 598,453 | 697,300 | 637,376 | 512,900 |

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| 34 Wayne 10 GENERAL FUND | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|--------------------------------------------------------------|-----------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| Minimum School Programs (From District Summary-Final) | | | | | |
| Regular Basic Programs | | | | | |
| 3010 | Regular School Program K-12 | 998,182 | 548,300 | 548,327 | 1,322,000 |
| 3015 | Necessary Existent Small Schools | 771,300 | 836,000 | 836,084 | 834,100 |
| 3020 | Professional Staff | 180,935 | 196,900 | 196,909 | 190,500 |
| 3025 | Administrative Costs | 133,242 | 136,600 | 136,581 | 206,200 |
| Restricted Basic Programs | | | | | |
| 3105 | Special Education -- Add-On | 143,841 | 150,000 | 150,005 | 148,000 |
| 3110 | Special Education -- Self-Contained | 8,952 | 9,500 | 9,535 | 11,300 |
| 3120 | Extended Year Program -- Severely Disabled | 2,353 | 2,600 | 2,656 | 2,500 |
| 3125 | Special Education -- State Programs | 41,410 | 32,500 | 32,473 | 31,700 |
| 3155 | Applied Technology -- Add-On | 216,103 | 227,200 | 227,238 | 229,900 |
| 3160 | Applied Technology -- Set-Aside | 75,471 | 12,200 | 72,214 | |
| 3230 | Class Size Reduction (State Funds) | 83,789 | 85,900 | 85,927 | 85,100 |
| TOTAL BASIC SCHOOL PROGRAM GENERATED | | 2,655,578 | 2,237,700 | 2,297,949 | 3,061,300 |
| Other Minimum School Programs | | | | | |
| 3211 | Gifted and Talented | 3,633 | 3,800 | 3,805 | 3,000 |
| 3212 | Advanced Placement | 587 | - | | |
| 3213 | Concurrent Enrollment | 11,605 | 5,800 | 5,833 | 5,300 |
| 3215 | At-Risk -- Regular Program | 18,476 | 18,500 | 18,421 | 18,400 |
| 3218 | At-Risk -- Homeless and Minority | 350 | 500 | 460 | |
| 3219 | At-Risk -- MESA | | | | |
| 3220 | At-Risk -- Gang Prevention | | | | |
| 3221 | At-Risk -- Youth-in-Custody | | | | |
| 3255 | Quality Teaching Block Grant | 120,306 | 124,200 | 124,210 | |
| 3260 | Local Discretionary Block Grant | 75,292 | 43,800 | 43,758 | |
| 3270 | Interventions for Student Success Block Grant | 55,308 | 58,200 | 58,166 | 44,800 |
| 3405 | Social Security and Retirement | 554,239 | 589,200 | 589,116 | 476,300 |
| 3415 | Pupil Transportation | 220,703 | 202,000 | 202,250 | 171,200 |
| 3423 | Out-of-State Tuition | | | | |
| 3466 | Highly Impacted Schools | | | | |
| 3471 | Guarantee on Transportation Levy | 16,371 | 14,400 | 14,394 | |
| 3520 | School Land Trust Program | 84,761 | 91,100 | 91,134 | 65,000 |
| 3521 | Electronic High School | | | | |
| 3555 | Voted Leeway | | | | |
| 3560 | Board Leeway | 12,130 | 17,900 | 17,922 | 24,000 |
| 3805 | K-3 Reading Achievement | 60,291 | 56,000 | 55,938 | 55,300 |
| 3522 | Job Enhancement | | | | |
| 3867 | Charter School Local Replacement | | | | |
| TOTAL MINIMUM SCHOOL PROGRAM GENERATED | | 3,889,630 | 3,463,100 | 3,523,356 | 3,924,600 |
| Less Basic Local Levy | | | | | 342,200 |
| TOTAL STATE SUPPORT AMOUNT * | | 3,889,630 | 3,463,100 | 3,523,356 | 3,582,400 |
| Other State Sources | | | | | |
| 3700 | Other Revenues From State Sources (Non-MSP) | | 12,300 | 12,344 | 48,200 |
| 3710 | Driver Education (Behind-the-Wheel) | 33,880 | 34,400 | 34,450 | - |
| 3866 | Charter School Startup (New in FY06) | | | | |
| 3800 | Supplementals / Other Bills | 421,219 | 278,500 | 278,531 | 192,300 |
| 3900 | Revenues From Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | | 4,344,729 | 3,788,300 | 3,848,681 | 3,822,900 |

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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| 34 Wayne | | | | |
|--------------------------------------------|------------------------------------------------|------------------|------------------|------------------|
| 10 GENERAL FUND | | ACTUAL | FINAL | ORIGINAL |
| | | FY 2008 | BUDGET | BUDGET |
| | | | FY 2009 | FY 2010 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4101 | Impact Aid (Title VII) | | | |
| 4190 | Other Unrestricted Revenue Direct From Federal | | | |
| 4200 | Unrestricted Federal Revenue Through State | 5,062 | 317,400 | 317,345 |
| 4300 | Restricted Revenue Direct From Federal | | | - |
| 4500 | Restricted Federal Through State | | | - |
| 4520 | Programs for the Disabled (IDEA) | 99,291 | 102,400 | 102,406 |
| 4530 | Applied Technology Education | 38,898 | 25,200 | 25,028 |
| 4600 | Other Restricted Federal Through State | | | 18,700 |
| 4700 | Federal Received Through Other Agencies | 9,151 | 10,500 | 11,123 |
| 4800 | No Child Left Behind (NCLB) | 151,296 | 122,400 | 121,895 |
| 4810 | Federal Forest Service (in Lieu of Tax) | 18,619 | 166,400 | 166,444 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 322,317 | 744,300 | 744,241 |
| TOTAL REVENUES, 10 GENERAL FUND | | 5,265,499 | 5,229,900 | 5,230,298 |
| | | | | 4,796,100 |

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| 34 Wayne 10 GENERAL FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|----------------------------------------------------------------|------------------|------------------|------------------|------------------|
| 1000 INSTRUCTION | | | | |
| 131 Salaries - Teachers | 1,726,208 | 1,752,000 | 1,747,491 | 1,700,000 |
| 132 Salaries - Substitute Teachers | 20,846 | 27,000 | 27,050 | 27,000 |
| 161 Salaries - Teacher Aides and Paraprofessionals | 153,046 | 144,900 | 144,881 | 85,000 |
| 100 Salaries - All Other | 38,249 | 44,000 | 44,040 | 44,000 |
| Total Salaries (100) | 1,938,349 | 1,967,900 | 1,963,462 | 1,958,000 |
| 210 Retirement | 329,401 | 304,100 | 304,062 | 275,000 |
| 220 Social Security | 147,221 | 148,200 | 148,004 | 138,000 |
| 240 Insurance (Health/Dental/Life) | 504,066 | 560,000 | 559,899 | 475,000 |
| 200 Other Benefits | 4,496 | 5,000 | 4,878 | 5,000 |
| Total Benefits (200) | 985,184 | 1,017,300 | 1,016,843 | 893,000 |
| 300 Purchased Professional and Technical Services | 47,382 | 46,600 | 46,598 | 46,000 |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | 40,605 | 34,100 | 34,113 | 30,000 |
| 561 Tuition to Other School Districts Within the State | | | | |
| 562 Tuition to Other School Districts Outside the State | | | | |
| 563 Tuition to Private Schools | | | | |
| 564 Tuition to Educational Service Agencies Within the State | | | | |
| 565 Tuition to Educational Service Agencies Outside the State | | | | |
| 566 Tuition to Charter Schools | | | | |
| 567 Tuition to School Districts for Voucher Payments | | | | |
| 569 Tuition--Other | | | | |
| Total Other Purchased Services (500) | 40,605 | 34,100 | 34,113 | 30,000 |
| 600 Supplies | 140,343 | 144,400 | 135,416 | 143,000 |
| 641 Textbooks | 11,688 | 19,800 | 19,822 | 15,000 |
| Total Supplies (600) | 152,031 | 164,200 | 155,238 | 158,000 |
| 700 Property (Instructional Equipment) | 202,664 | 222,600 | 231,401 | 220,000 |
| 800 Other Objects | 1,140 | 22,600 | 22,602 | 20,000 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 1,140 | 22,600 | 22,602 | 20,000 |
| TOTAL INSTRUCTION (1000) | 3,367,355 | 3,475,300 | 3,470,257 | 3,325,000 |
| 2000 SUPPORT SERVICES | | | | |
| 2100 SUPPORT SERVICES - STUDENTS | | | | |
| 141 Salaries - Attendance and Social Work Personnel | | | | |
| 142 Salaries - Guidance Personnel | 46,425 | 28,200 | 28,164 | 28,200 |
| 143 Salaries - Health Services Personnel | | | | |
| 144 Salaries - Psychological Personnel | | | | |
| 152 Salaries - Secretarial and Clerical | | | | |
| 100 Salaries - All Other | 10,634 | 10,800 | 10,803 | 10,800 |
| Total Salaries (100) | 57,059 | 39,000 | 38,967 | 39,000 |
| 210 Retirement | 7,029 | 4,300 | 4,290 | 4,300 |
| 220 Social Security | 4,345 | 3,000 | 2,981 | 3,000 |
| 240 Insurance (Health/Dental/Life) | 17,946 | 14,200 | 14,208 | 13,000 |
| 200 Other Benefits | 107 | 100 | 61 | 100 |
| Total Benefits (200) | 29,427 | 21,600 | 21,540 | 20,400 |
| 300 Purchased Professional and Technical Services | 10,800 | 14,000 | 13,929 | 14,000 |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | 100 | 82 | 100 |
| 591 Services Purchased From Another District Within the State | | | | |
| 592 Services Purchased From Another District Outside the State | | | | |
| Total Other Purchased Services (500) | - | 100 | 82 | 100 |
| 600 Supplies | 1,640 | 1,400 | 1,461 | 1,000 |
| 700 Property | | 900 | 896 | 900 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL STUDENTS (2100) | 98,926 | 77,000 | 76,875 | 75,400 |

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| 34 Wayne 10 GENERAL FUND | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|--------------------------------------------------------|------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | |
| 115 | Salaries - Supervisors & Directors | 48,750 | 62,400 | 62,354 | 60,000 |
| 133 | Salaries - Sabbatical Leave | | | | |
| 145 | Salaries - Media Personnel - Certificated | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 162 | Salaries - Media Personnel - Noncertificated. | 34,900 | 36,200 | 36,214 | 30,000 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 83,650 | 98,600 | 98,568 | 90,000 |
| 210 | Retirement | 11,918 | 14,300 | 14,300 | 11,000 |
| 220 | Social Security | 6,364 | 7,600 | 7,540 | 7,500 |
| 240 | Insurance (Health/Dental/Life) | 18,529 | 24,400 | 24,377 | 20,000 |
| 200 | Other Benefits | | 100 | | 100 |
| | Total Benefits (200) | 36,811 | 46,400 | 46,217 | 38,600 |
| 300 | Purchased Professional and Technical Services | 1,975 | 2,000 | 2,015 | 2,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | - | - | - | - |
| 600 | Supplies | 2,028 | 1,400 | 1,364 | 1,400 |
| 644 | Library Books | 8,712 | 7,300 | 7,257 | 7,000 |
| 650 | Periodicals | 3,803 | 3,700 | 3,647 | 3,700 |
| 660 | Audio Visual Materials | 978 | 1,200 | 1,180 | 1,200 |
| | Total Supplies (600) | 15,521 | 13,600 | 13,448 | 13,300 |
| 700 | Property | 446 | 600 | 592 | 600 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL INSTRUCTIONAL STAFF (2200) | | 138,403 | 161,200 | 160,840 | 144,500 |
| 2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION | | | | | |
| 110 | Salaries - District Board and Administration | 55,153 | 58,800 | 58,695 | 104,000 |
| 115 | Salaries - Supervisors and Directors | | | | |
| 152 | Salaries - Secretarial and Clerical | | | | |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 55,153 | 58,800 | 58,695 | 104,000 |
| 210 | Retirement | 5,189 | 5,700 | 5,638 | 10,000 |
| 220 | Social Security | 4,219 | 4,500 | 4,490 | 9,000 |
| 240 | Insurance (Health/Dental/Life) | 58,710 | 38,700 | 38,673 | 32,000 |
| 200 | Other Benefits | 6,386 | 1,200 | 1,124 | 1,200 |
| | Total Benefits (200) | 74,504 | 50,100 | 49,925 | 52,200 |
| 300 | Purchased Professional and Technical Services | 14,369 | 38,600 | 38,550 | 38,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 47,073 | 13,100 | 13,040 | 8,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 47,073 | 13,100 | 13,040 | 8,000 |
| 600 | Supplies | 8,104 | 6,900 | 6,835 | 6,900 |
| 700 | Property | 2,024 | 1,600 | 1,644 | 1,600 |
| 800 | Other Objects | 2,064 | 3,800 | 3,776 | 3,800 |
| 810 | Dues and Fees | 11,380 | 9,500 | 9,504 | 9,500 |
| | Total Other Objects (800) | 13,444 | 13,300 | 13,280 | 13,300 |
| TOTAL DISTRICT ADMINISTRATION (2300) | | 214,671 | 182,400 | 181,969 | 224,000 |

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| 34 Wayne | | ACTUAL | FINAL | ACTUAL | ORIGINAL |
|------------------------------------------------------------------------|------------------------------------------------------------|----------------|----------------|----------------|-----------------|
| 10 GENERAL FUND | | FY 2008 | BUDGET | FY 2009 | BUDGET |
| | | | FY 2009 | | FY 2010 |
| 2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | |
| 121 | Salaries - Principals and Assistants | 119,658 | 154,600 | 154,578 | 154,600 |
| 152 | Salaries - Secretarial and Clerical | 76,995 | 73,500 | 73,523 | 70,000 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 196,653 | 228,100 | 228,101 | 224,600 |
| 210 | Retirement | 28,143 | 32,900 | 32,926 | 32,000 |
| 220 | Social Security | 15,039 | 17,500 | 17,450 | 17,500 |
| 240 | Insurance (Health/Dental/Life) | 81,878 | 90,200 | 90,108 | 85,000 |
| 200 | Other Benefits | 485 | 600 | 536 | |
| | Total Benefits (200) | 125,545 | 141,200 | 141,020 | 134,500 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 1,869 | 2,000 | 2,068 | 2,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 1,869 | 2,000 | 2,068 | 2,000 |
| 600 | Supplies | 2,140 | 3,400 | 6,324 | 3,400 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL SCHOOL ADMINISTRATION (2400) | | 326,207 | 374,700 | 377,513 | 364,500 |
| 2500 SUPPORT SERVICES - CENTRAL | | | | | |
| 100 | Salaries | 81,202 | 85,700 | 85,733 | 78,000 |
| 210 | Retirement | 11,741 | 12,300 | 12,332 | 11,000 |
| 220 | Social Security | 6,212 | 6,500 | 6,559 | 6,300 |
| 240 | Insurance (Health/Dental/Life) | 33,060 | 36,500 | 36,406 | 25,000 |
| 200 | Other Benefits | | 200 | 198 | 200 |
| | Total Benefits (200) | 51,013 | 55,500 | 55,495 | 42,500 |
| 300 | Purchased Professional and Technical Services | 1,537 | 1,200 | 1,200 | 1,200 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 1,154 | 3,200 | 1,708 | 3,200 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 1,154 | 3,200 | 1,708 | 3,200 |
| 600 | Supplies | 67 | 3,100 | 3,488 | 3,100 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | 150 | 153 | 150 |
| | Total Other Objects (800) | - | 150 | 153 | 150 |
| TOTAL CENTRAL (2500) | | 134,973 | 148,850 | 147,777 | 128,150 |
| 2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES | | | | | |
| 180 | Salaries - Operation and Maintenance | 164,233 | 167,900 | 164,852 | 160,000 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 164,233 | 167,900 | 164,852 | 160,000 |
| 210 | Retirement | 22,619 | 22,900 | 22,900 | 20,000 |
| 220 | Social Security | 12,544 | 12,800 | 12,779 | 11,500 |
| 240 | Insurance (Health/Dental/Life) | 39,228 | 39,000 | 38,994 | 33,000 |
| 200 | Other Benefits | 8,854 | 9,800 | 9,783 | 9,800 |
| | Total Benefits (200) | 83,245 | 84,500 | 84,456 | 74,300 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | 90,119 | 85,200 | 85,146 | 85,200 |
| 500 | Other Purchased Services | 13,838 | 16,100 | 16,020 | 16,100 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 13,838 | 16,100 | 16,020 | 16,100 |
| 600 | Supplies | 164,199 | 134,100 | 135,435 | 135,000 |
| 700 | Property | 2,097 | 2,000 | 3,559 | 3,500 |
| 800 | Other Objects | 1,113 | 100 | 40 | 100 |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | 1,113 | 100 | 40 | 100 |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | | 518,844 | 489,900 | 489,508 | 474,200 |

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| 34 Wayne 10 GENERAL FUND | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-------------------------------------------------------|------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 2700 SUPPORT SERVICES - STUDENT TRANSPORTATION | | | | | |
| 152 | Salaries - Secretarial and Clerical | 57 | | | |
| 171 | Salaries - Supervisors | 11,667 | 12,300 | 12,247 | 12,100 |
| 172 | Salaries - Bus Drivers | 86,811 | 88,900 | 88,972 | 88,000 |
| 173 | Salaries - Mechanics and Other Garage Employees | 1,983 | 4,500 | 4,540 | 4,500 |
| 174 | Salaries - Other (Trainers, etc.) | | | | |
| | Total Salaries (100) | 100,518 | 105,700 | 105,759 | 104,600 |
| 210 | Retirement | 12,132 | 13,500 | 13,483 | 13,000 |
| 220 | Social Security | 7,690 | 8,000 | 8,091 | 7,000 |
| 240 | Insurance (Health / Accident / Life) | 25,588 | 26,400 | 26,422 | 25,000 |
| 200 | Other Benefits | 6,433 | 7,100 | 7,108 | 7,000 |
| | Total Benefits (200) | 51,843 | 55,000 | 55,104 | 52,000 |
| 400 | Purchased Property Services | | | | |
| 511 | Services from Other LEAs (In State) | | | | |
| 512 | Services from Other LEAs (Out of State) | | | | |
| 513 | Commercial | | | | |
| 514 | Student Allowance | | | | |
| 515 | Payments in Lieu of Transportation - Subsistence | 18,262 | 19,200 | 19,120 | 20,000 |
| 516 | Payments of Mileage in Lieu of Bus (Dead Miles) | | | | |
| 521 | Property Insurance | 800 | 800 | 800 | 800 |
| 522 | Liability Insurance | | | | |
| 530 | Communications (Telephone and Other) | | | | |
| 580 | Travel / Per Diem | 5,242 | 5,000 | 4,356 | 5,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 24,304 | 25,000 | 24,276 | 25,800 |
| 624 | Motor Fuel | 50,757 | 37,600 | 37,552 | 40,000 |
| 625 | Natural Gas | | | | |
| 626 | Electricity | | | | |
| 600 | Other Supplies | 14,033 | 19,000 | 22,668 | 21,000 |
| | Total Supplies (600) | 64,790 | 56,600 | 60,220 | 61,000 |
| 730 | Equipment | | | | |
| 732 | School Buses | 63,220 | 143,700 | 143,642 | 125,000 |
| | Total Property (700) | 63,220 | 143,700 | 143,642 | 125,000 |
| 890 | Miscellaneous Expenditures | 398 | 3,100 | | 3,103 |
| 891 | Training | | | | |
| | Total Other Objects (800) | 398 | 3,100 | - | 3,103 |
| TOTAL STUDENT TRANSPORTATION (2700) | | 305,073 | 389,100 | 389,001 | 371,503 |

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| 34 Wayne 10 GENERAL FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|----------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 2900 OTHER SUPPORT SERVICES | | | | |
| 100 Salaries | 1,780 | 1,800 | 1,770 | 1,800 |
| 210 Retirement | | | | |
| 220 Social Security | 135 | 200 | 285 | 200 |
| 240 Insurance (Health / Accident / Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 135 | 200 | 285 | 200 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 591 Services Purchased From Another District Within the State | | | | |
| 592 Services Purchased From Another District Outside the State | | | | |
| Total Other Purchased Services (500) | - | - | - | - |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL OTHER SUPPORT (2900) | 1,915 | 2,000 | 2,055 | 2,000 |
| TOTAL SUPPORT SERVICES (2000) | 1,739,012 | 1,825,150 | 1,825,538 | 1,784,253 |
| 5200 DEBT SERVICE (TAX ANTICIPATION NOTES) | | | | |
| 830 Interest | | | | |
| TOTAL EXPENDITURES, 10 GENERAL FUND | 5,106,367 | 5,300,450 | 5,295,795 | 5,109,253 |

OTHER FINANCING

| | | | | |
|-------------------------------------------------------------|-----------------|---------------|----------------|------------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers in from Other Funds | | | 70,000 | |
| 5210 Transfers Out to Other Funds | (82,500) | (34,000) | (34,000) | (20,000) |
| 5300 Proceeds From Sale of Capital Assets | 15,743 | 6,200 | 6,157 | |
| 5400 Loan Proceeds | | 99,400 | 99,409 | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | (385,000) |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (66,757) | 71,600 | 141,566 | (405,000) |

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| | | | | |
|------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 34 Wayne | | | | |
| 10 GENERAL FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |

SUMMARY - 10 GENERAL FUND

| | | | | |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 598,453 | 697,300 | 637,376 | 512,900 |
| 3000 Total State | 4,344,729 | 3,788,300 | 3,848,681 | 3,822,900 |
| 4000 Total Federal | 322,317 | 744,300 | 744,241 | 460,300 |
| TOTAL REVENUES | 5,265,499 | 5,229,900 | 5,230,298 | 4,796,100 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 2,678,597 | 2,753,500 | 2,745,907 | 2,760,000 |
| 200 Employee Benefits | 1,437,707 | 1,471,800 | 1,470,885 | 1,307,700 |
| 300 Purchased Professional and Technical Services | 76,063 | 102,400 | 102,292 | 101,200 |
| 400 Purchased Property Services | 90,119 | 85,200 | 85,146 | 85,200 |
| 500 Other Purchased Services | 128,843 | 93,600 | 91,307 | 85,200 |
| 600 Supplies | 408,492 | 383,300 | 382,449 | 381,700 |
| 700 Property | 270,451 | 371,400 | 381,734 | 351,600 |
| 800 Other Objects | 16,095 | 39,250 | 36,075 | 36,653 |
| TOTAL EXPENDITURES | 5,106,367 | 5,300,450 | 5,295,795 | 5,109,253 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 159,132 | (70,550) | (65,497) | (313,153) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (66,757) | 71,600 | 141,566 | (20,000) |
| NET CHANGE IN FUND BALANCE | 92,375 | 1,050 | 76,069 | (333,153) |
| FUND BALANCE - BEGINNING (From Prior Year) | 234,709 | 327,084 | 327,084 | 333,153 |
| Adjustments to Beginning Fund Balance (Attach Detail) | | | | |
| FUND BALANCE - ENDING | 327,084 | 328,134 | 403,153 | - |

| | | | | |
|--------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| Explanation (5900 and Adjustment to Beginning Fund Balance) \$385,000 will be held in the undistributed reserve for FY10 | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|--------------------------------------------|---------------------------------------------------------|--------------------------------------|--|--------------------------------------|
| 34 Wayne | | | | |
| 21 STUDENT ACTIVITY FUND | | | | |
| BALANCE SHEET | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | 43,481 | | 61,200 |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | - | | - |
| 8132 | Receivables - Property Taxes | - | | - |
| 8133 | Receivables - State | - | | - |
| 8134 | Receivables - Federal | - | | - |
| 8135 | Due from Other Funds | - | | - |
| 8140 | Inventories | - | | - |
| 8150 | Prepaid Expenditures | - | | - |
| 8190 | Other Assets | - | | - |
| TOTAL ASSETS | | 43,481 | | 61,200 |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | - | | - |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | - | | - |
| 9550 | Due to Other Funds | - | | - |
| 9561 | Deferred Revenues - Other Local | - | | - |
| 9562 | Deferred Revenues - Property Taxes | - | | - |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | - | | - |
| 9590 | Other Liabilities | - | | - |
| TOTAL LIABILITIES | | - | | - |
| 9800 FUND BALANCES | | | | |
| 9841 | Reserved for Encumbrances and Commitments | - | | - |
| 9845 | Reserved for Prepaid Expenditures | - | | - |
| 9848 | Reserved for Other | - | | - |
| 9852 | Unreserved, Designated for Unrestricted Programs | - | | - |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | - | | - |
| 9854 | Unreserved, Designated for Other | 43,481 | | 61,200 |
| 9859 | Unreserved, Undesignated Fund Balance | - | | - |
| TOTAL FUND BALANCES | | 43,481 | | 61,200 |
| TOTAL LIABILITIES AND FUND BALANCES | | 43,481 | | 61,200 |

| 34 Wayne 21 STUDENT ACTIVITY FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|-------------------------------------------------|----------------|----------------|----------------|---|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1310 Tuition from Pupils or Parents | | | | |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition from Other LEAs Outside the State | | | | |
| 1400 Transportation Fees | | | | |
| 1500 Earnings on Investments | | | | |
| 1740 Student Fees | - | 20,600 | 20,610 | |
| 1750 School Vending | | 200 | 282 | |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | 153,767 | 158,900 | 158,619 | |
| 1940 Textbooks (Sales and Rentals) | | 1,100 | 1,383 | |
| TOTAL REVENUES FROM, LOCAL SOURCES | 153,767 | 180,800 | 180,894 | - |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3851 Teacher Supply | | | | |
| 3520 School Trust Land | | | | |
| 3405 Social Security and Retirement | | | | |
| 3900 Revenues from Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | - | - | - | - |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4900 Other Revenues From Federal Sources | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | - | - | - | - |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | 153,767 | 180,800 | 180,894 | - |

EXPENDITURES

| | | | | |
|---------------------------------------------------|----------------|----------------|----------------|---|
| 1000 INSTRUCTIONAL | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | 2,916 | |
| 600 Supplies | 159,786 | 160,300 | 160,259 | |
| 700 Property | | 3,000 | - | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL OTHER SERVICES (1000) | 159,786 | 163,300 | 163,175 | - |
| 2000 SUPPORT SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL SUPPORT SERVICES (2000) | - | - | - | - |

| 34 Wayne 21 STUDENT ACTIVITY FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|---------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
| 3300 COMMUNITY SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL COMMUNITY SERVICES (3300) | - | - | - | - |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | 159,786 | 163,300 | 163,175 | - |

OTHER FINANCING

| | | | | |
|-------------------------------------------------------|--------|---|---|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | 49,500 | | | |
| 5210 Transfers Out to Other Funds | | | | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 49,500 | - | - | - |

SUMMARY - 21 STUDENT ACTIVITY FUND

| | | | | |
|-----------------------------------------------------------|---------|---------|---------|---------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 153,767 | 180,800 | 180,894 | 175,000 |
| 3000 Total State | - | - | - | - |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | 153,767 | 180,800 | 180,894 | 175,000 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 500 Other Purchased Services | - | - | 2,916 | - |
| 600 Supplies | 159,786 | 160,300 | 160,259 | 175,000 |
| 700 Property | - | 3,000 | - | - |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | 159,786 | 163,300 | 163,175 | 175,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (6,019) | 17,500 | 17,719 | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 49,500 | - | - | - |
| NET CHANGE IN FUND BALANCE | 43,481 | 17,500 | 17,719 | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | 43,400 | 43,481 | 61,200 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 43,481 | 60,900 | 61,200 | 61,200 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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| 34 Wayne 23 NON K-12 PROGRAMS FUND | | Balances at June 30, 2008 | | Balances at June 30, 2009 | |
|---------------------------------------|---------------------------------------------------------|------------------------------|--|------------------------------|--|
| BALANCE SHEET | | | | | |
| 8100 ASSETS | | | | | |
| 8110 | Cash in Banks and On Hand | 91,753 | | 13,266 | |
| 8120 | Investments | - | | - | |
| 8131 | Receivables - Other Local | - | | - | |
| 8132 | Receivables - Property Taxes | - | | - | |
| 8133 | Receivables - State | - | | - | |
| 8134 | Receivables - Federal | 5,423 | | 5,490 | |
| 8135 | Due from Other Funds | 3,240 | | 1,027 | |
| 8140 | Inventories | - | | - | |
| 8150 | Prepaid Expenditures | - | | - | |
| 8190 | Other Assets | - | | - | |
| TOTAL ASSETS | | 100,416 | | 19,783 | |
| 9500 LIABILITIES | | | | | |
| 9505 | Negative Cash Balance | - | | - | |
| 9510 | Accounts Payable | - | | - | |
| 9530 | Accrued Liabilities | - | | - | |
| 9540 | Accrued Salaries and Withholdings | - | | - | |
| 9550 | Due to Other Funds | - | | - | |
| 9561 | Deferred Revenues - Other Local | - | | - | |
| 9562 | Deferred Revenues - Property Taxes | - | | - | |
| 9563 | Deferred Revenues - State | - | | - | |
| 9564 | Deferred Revenues - Federal | - | | - | |
| 9590 | Other Liabilities | - | | - | |
| TOTAL LIABILITIES | | - | | - | |
| 9800 FUND BALANCES | | | | | |
| 9841 | Reserved for Encumbrances and Commitments | - | | - | |
| 9845 | Reserved for Prepaid Expenditures | - | | - | |
| 9848 | Reserved for Other | - | | - | |
| 9852 | Unreserved, Designated for Unrestricted Programs | - | | - | |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | - | | - | |
| 9854 | Unreserved, Designated for Other | - | | 19,783 | |
| 9859 | Unreserved, Undesignated Fund Balance | 100,416 | | - | |

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| | | |
|-------------------------------------|---------|--------|
| TOTAL FUND BALANCES | 100,416 | 19,783 |
| TOTAL LIABILITIES AND FUND BALANCES | 100,416 | 19,783 |

| | | | | |
|-----------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------------------|----------------------------------------------------|
| 34 Wayne 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------------------|----------------------------------------------------|

REVENUES

| | | | | |
|--------------------------------------------------|---------------|---------------|---------------|---------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | - | - | - | - |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition from Pupils or Parents | | | | |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition from Other LEAs Outside the State | | | | |
| 1400 Transportation Fees | | | | |
| 1500 Earnings on Investments | | | | |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | 3,678 | 2,700 | 2,708 | |
| 1940 Textbooks (Sales and Rentals) | | | | |
| TOTAL REVENUES FROM, LOCAL SOURCES | 3,678 | 2,700 | 2,708 | - |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3115 Preschool-Handicapped | 8,734 | 13,000 | 13,098 | 13,000 |
| 3209 Adult High School | 19,252 | 20,800 | 20,784 | 20,000 |
| 3210 Adult Basic Skills | | | | |
| 3405 Social Security and Retirement | | | | |
| 3900 Revenues from Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | 27,986 | 33,800 | 33,882 | 33,000 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4522 Preschool | 5,623 | 5,500 | 5,490 | 5,500 |
| 4580 Adult Education | | | | |
| 4900 Other Revenues From Federal Sources | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | 5,623 | 5,500 | 5,490 | 5,500 |
| TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND | 37,287 | 42,000 | 42,080 | 38,500 |

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| 34 Wayne 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|---------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|---------------------------------------------------|--------|--------|--------|--------|
| 3000 OPERATION OF NONINSTRUCTIONAL SERVICES | | | | |
| 3200 OTHER SERVICES | | | | |
| 100 Salaries | 43,166 | 34,000 | 34,025 | 32,000 |
| 210 Retirement | 5,778 | 4,300 | 4,269 | 4,100 |
| 220 Social Security | 3,069 | 2,300 | 2,331 | 1,300 |
| 240 Insurance (Health/Dental/Life) | 9,979 | 8,700 | 8,728 | 8,500 |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 18,826 | 15,300 | 15,328 | 13,900 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | 369 | 300 | 344 | 300 |
| 600 Supplies | 6,221 | 2,900 | 2,849 | 2,900 |
| 700 Property | 5,391 | 5,000 | | 8,983 |
| 800 Other Objects | | 200 | 167 | 200 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | 200 | 167 | 200 |
| TOTAL OTHER SERVICES (3200) | 73,973 | 57,700 | 52,713 | 58,283 |
| 3300 COMMUNITY SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | - | - | - | - |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL COMMUNITY SERVICES (3300) | - | - | - | - |
| TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND | 73,973 | 57,700 | 52,713 | 58,283 |

OTHER FINANCING

| | | | | |
|-------------------------------------------------------|---|---|----------|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5210 Transfers Out to Other Funds | | | (70,000) | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | (70,000) | - |

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| | | | | |
|-----------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------------------|----------------------------------------------------|
| 34 Wayne 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------------------|----------------------------------------------------|

SUMMARY - 23 NON K-12 PROGRAMS FUND

| | | | | |
|------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 3,678 | 2,700 | 2,708 | - |
| 3000 Total State | 27,986 | 33,800 | 33,882 | 33,000 |
| 4000 Total Federal | 5,623 | 5,500 | 5,490 | 5,500 |
| TOTAL REVENUES | 37,287 | 42,000 | 42,080 | 38,500 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 43,166 | 34,500 | 34,025 | 32,000 |
| 200 Employee Benefits | 18,826 | 15,300 | 15,328 | 13,900 |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 500 Other Purchased Services | 369 | 300 | 344 | 300 |
| 600 Supplies | 6,221 | 2,900 | 2,849 | 2,900 |
| 700 Property | 5,391 | 5,000 | - | 8,983 |
| 800 Other Objects | - | 200 | 167 | 200 |
| TOTAL EXPENDITURES | 73,973 | 58,200 | 52,713 | 58,283 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (36,686) | (16,200) | (10,633) | (19,783) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | (70,000) | - |
| NET CHANGE IN FUND BALANCE | (36,686) | (16,200) | (80,633) | (19,783) |
| FUND BALANCE - BEGINNING (From Prior Year) | 137,102 | 100,416 | 100,416 | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | 19,783 |
| FUND BALANCE - ENDING | 100,416 | 84,216 | 19,783 | - |

| | | | | |
|-------------------------------------------------------------|--|--|--|--|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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| 34 Wayne 31 DEBT SERVICE FUND | | Balances at June 30, 2008 | | Balances at June 30, 2009 | |
|--------------------------------------------|---------------------------------------|------------------------------|--|------------------------------|--|
| BALANCE SHEET | | | | | |
| 8100 ASSETS | | | | | |
| 8110 | Cash in Banks and On Hand | - | | - | |
| 8120 | Investments | - | | - | |
| 8131 | Receivables - Other Local | - | | - | |
| 8132 | Receivables - Property Taxes | - | | - | |
| 8133 | Receivables - State | - | | - | |
| 8134 | Receivables - Federal | - | | - | |
| 8135 | Due From Other Funds | - | | - | |
| 8150 | Prepaid Expenditures | - | | - | |
| 8190 | Other Assets | - | | - | |
| TOTAL ASSETS | | - | | - | |
| 9500 LIABILITIES | | | | | |
| 9505 | Negative Cash Balance | - | | - | |
| 9510 | Accounts Payable | - | | - | |
| 9530 | Accrued Liabilities | - | | - | |
| 9550 | Due to Other Funds | - | | - | |
| 9561 | Deferred Revenues - Other Local | - | | - | |
| 9562 | Deferred Revenues - Property Taxes | - | | - | |
| 9563 | Deferred Revenues - State | - | | - | |
| 9564 | Deferred Revenues - Federal | - | | - | |
| 9590 | Other Liabilities | - | | - | |
| TOTAL LIABILITIES | | - | | - | |
| 9800 FUND BALANCES | | | | | |
| 9843 | Reserved for Debt Service | - | | - | |
| 9854 | Designated for Other | - | | - | |
| 9845 | Reserved for Prepaid Expenditures | - | | - | |
| 9849 | Reserved for Construction Retention | - | | - | |
| 9859 | Unreserved, Undesignated Fund Balance | - | | - | |
| TOTAL FUND BALANCES | | - | | - | |
| TOTAL LIABILITIES AND FUND BALANCES | | - | | - | |

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| 34 Wayne 31 DEBT SERVICE FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|---------------------------------------------|---|---|---|---|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | - | - | - | - |
| 1500 Earnings on Investments | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | - | - | - | - |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3650 Capital Outlay Foundation | | | | |
| TOTAL REVENUES FROM STATE SOURCES | - | - | - | - |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | - | - | - | - |

EXPENDITURES

| | | | | |
|-------------------------------------------------|---|---|---|---|
| 5000 DEBT SERVICE | | | | |
| 830 Interest | | | | |
| 840 Redemption of Principal | | | | |
| 845 Debt Issuance Costs on Refundings | | | | |
| 890 Miscellaneous Expenditures | | | | |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | 0 | 0 | 0 | 0 |

OTHER FINANCING

| | | | | |
|-------------------------------------------------------------|---|---|---|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5120 Premium or Discount on the Issuance of Refunding Bonds | | | | |
| 5130 Issuance of Refunding Bonds | | | | |
| 5140 Payment to Refunded Bonds Escrow | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Attach Detail) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

SUMMARY - 31 DEBT SERVICE FUND

| | | | | |
|------------------------------------------------------------------|---|---|---|---|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | - | - | - | - |
| 3000 Total State | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENDITURES BY OBJECT | | | | |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN FUND BALANCE | - | - | - | - |
| FUND BALANCE - BEGINNING (From Prior Year) | | | | |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | - | - | - | - |

Explanation (5900 and Adjustment to Beginning Fund Balance)

| |
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| 34 Wayne 32 CAPITAL PROJECTS FUND | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
|--------------------------------------|---------------------------------------------|------------------------------|--|------------------------------|
| BALANCE SHEET | | | | |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | 830,247 | | 1,074,885 |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | - | | - |
| 8132 | Receivables - Property Taxes | 432,124 | | 418,396 |
| 8133 | Receivables - State | - | | - |
| 8134 | Receivables - Federal | - | | - |
| 8135 | Due From Other Funds | - | | - |
| 8190 | Other Assets | - | | - |
| TOTAL ASSETS | | 1,262,371 | | 1,493,281 |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | - | | - |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | - | | - |
| 9550 | Due to Other Funds | - | | - |
| 9561 | Deferred Revenues - Other Local | 408,674 | | 418,396 |
| 9562 | Deferred Revenues - Property Taxes | - | | - |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | - | | - |
| 9590 | Other Liabilities | - | | - |
| TOTAL LIABILITIES | | 408,674 | | 418,396 |
| 9800 FUND BALANCES | | | | |
| 9844 | Reserved for Commitments | - | | - |
| 9854 | Unreserved, Designated for Other | - | | - |
| 9855 | Unreserved, Designated for Building Reserve | - | | - |
| 9859 | Unreserved, Undesignated Fund Balance | 853,697 | | 1,074,885 |
| TOTAL FUND BALANCES | | 853,697 | | 1,074,885 |

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| | | |
|--------------------------------------------|------------------|------------------|
| TOTAL LIABILITIES AND FUND BALANCES | 1,262,371 | 1,493,281 |
|--------------------------------------------|------------------|------------------|

| | | | | |
|---------------------------------|----------------|----------------|----------------|-----------------|
| 34 Wayne | ACTUAL | FINAL | ACTUAL | ORIGINAL |
| 32 CAPITAL PROJECTS FUND | FY 2008 | BUDGET | FY 2009 | BUDGET |
| | | FY 2009 | FY 2009 | FY 2010 |

REVENUES

| | | | | |
|-------------------------------------------------|----------------|----------------|----------------|----------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 553,645 | 417,631 | 548,289 | 418,430 |
| 1500 Earnings on Investments | | | | |
| 1900 Other Revenues From Local Sources | 4,748 | 4,800 | 4,100 | 4,800 |
| TOTAL REVENUES, LOCAL SOURCES | 558,393 | 422,431 | 552,389 | 423,230 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3000 Other State Revenues | | | | |
| 3650 Capital Outlay Foundation | 41,724 | 106,628 | 106,628 | |
| TOTAL REVENUES, STATE SOURCES | 41,724 | 106,628 | 106,628 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4000 Revenues from Federal Sources | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | 600,117 | 529,059 | 659,017 | 423,230 |

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| 34 Wayne 32 CAPITAL PROJECTS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENDITURES

| | | | | |
|-------------------------------------------------------------|-------|---|---|---|
| 0002 TAX RATE PROGRAM | | | | |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | 6,871 | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 6,871 | 0 | 0 | 0 |
| 10% OF BASIC PROGRAM | | | | |
| 1000 INSTRUCTION (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 641 Textbooks | | | | |
| Total Supplies (600) | 0 | 0 | 0 | 0 |
| 730 Equipment | | | | |
| TOTAL INSTRUCTION (1000) | 0 | 0 | 0 | 0 |
| 2000 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2100 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2200 SUPPORTING SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL SUPPORTING SERVICES (2000) | 0 | 0 | 0 | 0 |
| 2500 SUPPORT SERVICES - CENTRAL (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL EXPENDITURES CENTRAL (2500) | 0 | 0 | 0 | 0 |
| 2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | 0 | 0 | 0 | 0 |
| 2700 STUDENT TRANSPORTATION | | | | |
| 730 Equipment | | | | |
| 732 School Buses | | | | |
| Total Property (700) | 0 | 0 | 0 | 0 |
| TOTAL STUDENT TRANSPORTATION (2700) | 0 | 0 | 0 | 0 |
| 2900 OTHER SUPPORT SERVICES (10% of Basic) | | | | |
| 600 Supplies | | | | |
| 730 Equipment | | | | |
| TOTAL OTHER SUPPORT (2900) | 0 | 0 | 0 | 0 |

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| 34 Wayne | | | | |
|-------------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 32 CAPITAL PROJECTS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
| 4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic) | | | | |
| 460 Construction and Remodeling | | | | |
| 710 School Sites | | | | |
| 720 Buildings | | | | |
| 731 Machinery | | | | |
| 733 Furniture and Fixtures | | | | |
| 734 Technology Equipment | | | | |
| 735 Non-Bus Vehicles | | | | |
| 739 Other Equipment | | | | |
| Total Property (700) | 0 | 0 | 0 | 0 |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500) | 0 | 0 | 0 | 0 |
| 5000 DEBT SERVICES (10% of Basic) | | | | |
| 800 Other Objects | | | | |
| 830 Interest | | | | |
| 840 Redemption of Principal | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE (5000) | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES, 10% OF BASIC PROGRAM | 0 | 0 | 0 | 0 |
| 4502 BUILDING ACQUISITION AND CONSTRUCTION | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | 1,861 | 5,000 | 4,968 | 5,000 |
| 400 Purchased Property Services | | | | |
| 460 Construction and Remodeling | 167,417 | 213,800 | 213,800 | 80,000 |
| Total Property (400) | 167,417 | 213,800 | 213,800 | 80,000 |
| 500 Other Purchased Services | | | | |
| 600 Supplies - New Buildings | | | | |
| 641 Textbooks - New Buildings | | | | |
| 644 Library Books-New Libraries | | | | |
| Total Supplies (600) | 0 | 0 | 0 | 0 |
| 710 Land and Improvements | | 8,600 | 8,547 | |
| 720 Buildings | | | | |
| 731 Machinery | | | | |
| 732 School Buses | | | | |
| 733 Furniture and Fixtures | | | | |
| 734 Technology Equipment | | | | |
| 735 Non-Bus Vehicles | | | | |
| 739 Other Equipment | | 13,300 | 13,282 | 13,000 |
| Total Property (700) | 0 | 21,900 | 21,829 | 13,000 |
| 800 Other Objects | | 500 | 500 | 500 |
| 830 Interest | | | | |
| 840 Redemption of Principal | | | | |
| Total Other Objects (800) | 0 | 500 | 500 | 500 |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500) | 169,278 | 241,200 | 241,097 | 98,500 |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | 176,149 | 241,200 | 241,097 | 98,500 |

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| 34 Wayne 32 CAPITAL PROJECTS FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|--------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

OTHER FINANCING

| | | | | |
|-------------------------------------------------------------|------------------|------------------|------------------|------------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5110 Face Amount of Bonds Issued | | | | |
| 5120 Premium or Discount on the Issuance of Bonds | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | (185,000) | (196,800) | (196,732) | (197,000) |
| 5400 Loan Proceeds | | | | |
| 5300 Proceeds From Sale of Capital Assets | | | | |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (185,000) | (196,800) | (196,732) | (197,000) |

SUMMARY - 32 CAPITAL PROJECTS FUND

| | | | | |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 558,393 | 422,431 | 552,389 | 423,230 |
| 3000 Total State | 41,724 | 106,628 | 106,628 | - |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | 600,117 | 529,059 | 659,017 | 423,230 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | 1,861 | 5,000 | 4,968 | 5,000 |
| 400 Purchased Property Services | 167,417 | 213,800 | 213,800 | 80,000 |
| 500 Other Purchased Services | - | - | - | - |
| 600 Supplies | - | - | - | - |
| 700 Property | 6,871 | 21,900 | 21,829 | 13,000 |
| 800 Other Objects | - | 500 | 500 | 500 |
| TOTAL EXPENDITURES | 176,149 | 241,200 | 241,097 | 98,500 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 423,968 | 287,859 | 417,920 | 324,730 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | (185,000) | (196,800) | (196,732) | (197,000) |
| NET CHANGE IN FUND BALANCE | 238,968 | 91,059 | 221,188 | 127,730 |
| FUND BALANCE - BEGINNING (From Prior Year) | 614,729 | 853,697 | 853,697 | 1,074,885 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 853,697 | 944,756 | 1,074,885 | 1,202,615 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

| | | | | |
|--------------------------------------------|---------------------------------------------|--------------------------------------|--|--------------------------------------|
| 34 Wayne | | | | |
| 40 BUILDING RESERVE FUND | | | | |
| BALANCE SHEET | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | - | | - |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | - | | - |
| 8132 | Receivables - Property Taxes | - | | - |
| 8133 | Receivables - State | - | | - |
| 8134 | Receivables - Federal | - | | - |
| 8190 | Other Assets | - | | - |
| TOTAL ASSETS | | - | | - |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | - | | - |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | - | | - |
| 9550 | Due to Other Funds | - | | - |
| 9561 | Deferred Revenues - Other Local | - | | - |
| 9562 | Deferred Revenues - Property Taxes | - | | - |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | - | | - |
| 9590 | Other Liabilities | - | | - |
| TOTAL LIABILITIES | | - | | - |
| 9800 FUND BALANCES | | | | |
| 9844 | Reserved for Commitments | - | | - |
| 9854 | Unreserved, Designated for Other | | | |
| 9855 | Unreserved, Designated for Building Reserve | | | |
| 9859 | Unreserved, Undesignated Fund Balance | - | | - |
| TOTAL FUND BALANCES | | - | | - |
| TOTAL LIABILITIES AND FUND BALANCES | | - | | - |

| | | | | |
|---------------------------------|--|---------------------------|-------------------------------------|----------------------------------------|
| 34 Wayne | | | | |
| 40 BUILDING RESERVE FUND | | | | |
| | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 |
| | | | | ORIGINAL BUDGET FY 2010 |

REVENUES

| | | | | | |
|-----------------------------------------|-----------------------------------|---|---|---|---|
| 1000 REVENUES FROM LOCAL SOURCES | | | | | |
| 1500 | Earnings on Investments | | | | |
| 1900 | Other Revenues From Local Sources | | | | |
| TOTAL REVENUES, LOCAL SOURCES | | 0 | 0 | 0 | 0 |
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| 3000 | Other State Revenues | | | | |
| 3600 | Public Education Capital Outlay | | | | |
| TOTAL REVENUES, STATE SOURCES | | 0 | 0 | 0 | 0 |

| | | | | |
|-------------------------------------------------|----------|----------|----------|----------|
| TOTAL REVENUES, 40 BUILDING RESERVE FUND | 0 | 0 | 0 | 0 |
|-------------------------------------------------|----------|----------|----------|----------|

EXPENDITURES

| | | | | |
|-----------------------------------------------------|----------|----------|----------|----------|
| 4000 FACILITIES ACQUISITION AND CONSTRUCTION | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |
| 240 Insurance (Health/Dental/Life) | | | | |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 0 | 0 | 0 | 0 |
| 300 Purchased Professional and Technical Services | | | | |
| 400 Purchased Property Services | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND | 0 | 0 | 0 | 0 |

OTHER FINANCING

| | | | | |
|-------------------------------------------------------------|----------|----------|----------|----------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

| | | | | |
|---------------------------------|----------------|----------------|----------------|-----------------|
| 34 Wayne | | | | |
| 40 BUILDING RESERVE FUND | ACTUAL | FINAL | ACTUAL | ORIGINAL |
| | FY 2007 | BUDGET | FY 2008 | BUDGET |
| | | FY 2008 | | FY 2009 |

SUMMARY - 40 BUILDING RESERVE FUND

| | | | | |
|-------------------------------|------------------------------------------------------------------|---|---|---|
| REVENUES BY SOURCE | | | | |
| 1000 | Total Local | - | - | - |
| 3000 | Total State | - | - | - |
| | TOTAL REVENUES | - | - | - |
| EXPENDITURES BY OBJECT | | | | |
| 100 | Salaries | - | - | - |
| 200 | Employee Benefits | - | - | - |
| 300 | Purchased Professional and Technical Services | - | - | - |
| 400 | Purchased Property Services | - | - | - |
| 700 | Property | - | - | - |
| 800 | Other Objects | - | - | - |
| | TOTAL EXPENDITURES | - | - | - |
| | EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | - | - | - |
| | OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - |
| | NET CHANGE IN FUND BALANCE | - | - | - |
| | FUND BALANCE - BEGINNING (From Prior Year) | | | |
| | Adjustment to Beginning Fund Balance (Add Explanation) | | | |
| | FUND BALANCE - ENDING | - | - | - |

| | | | | |
|--------------------------------------------------------------------|--|--|--|--|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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| | | | | |
|---------------------------------------------------------|---------------------------------------------------------------|--------------------------------------|--|--------------------------------------|
| 34 Wayne | | | | |
| 49 or 51 FOOD SERVICE FUND | | | | |
| BALANCE SHEET | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | - | | - |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | - | | - |
| 8132 | Receivables - Property Taxes | - | | - |
| 8133 | Receivables - State | 6,874 | | 7,403 |
| 8134 | Receivables - Federal | - | | - |
| 8135 | Due From Other Funds | - | | - |
| 8140 | Inventories | 3,852 | | 4,299 |
| 8190 | Other Current Assets | - | | - |
| 8200 | Capital Assets, Net of Accum. Depreciation - Enterprise Funds | | | |
| 8300 | Other Assets - Enterprise Funds | | | |
| TOTAL ASSETS | | 10,726 | | 11,702 |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | - | | - |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | - | | 1,027 |
| 9550 | Due to Other Funds | 770 | | - |
| 9561 | Deferred Revenues - Other Local | - | | - |
| 9562 | Deferred Revenues - Property Taxes | - | | - |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | 3,852 | | 4,299 |
| 9590 | Other Current Liabilities | - | | - |
| 9600 | Long-term Liabilities - Enterprise Funds | | | |
| TOTAL LIABILITIES | | 4,622 | | 5,326 |
| 9800 NET ASSETS / FUND BALANCES | | | | |
| Net Assets of Enterprise Funds: | | | | |
| 9810 | Net Assets Invested in Capital Assets, Net of Related Debt | | | |
| 9820 | Restricted Net Assets | | | |
| 9830 | Unrestricted Net Assets | | | |
| Fund Balances of Governmental Funds: | | | | |
| 9841 | Reserved for Encumbrances and Commitments | | | |
| 9842 | Reserved for Inventories | | | |
| 9848 | Reserved for Other | | | |
| 9852 | Unreserved, Designated for Unrestricted Programs | | | |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | | | |
| 9854 | Unreserved, Designated for Other | - | | - |
| 9859 | Unreserved, Undesignated Fund Balance | 6,104 | | 6,376 |
| TOTAL NET ASSETS / FUND BALANCES | | 6,104 | | 6,376 |
| TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES | | 10,726 | | 11,702 |

| | | | | |
|-----------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 34 Wayne | | | | |
| 49 or 51 FOOD SERVICE FUND | | | | |
| | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |

REVENUES

| | | | | |
|-----------------------------------------|-------------------------|--------|--------|--------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1500 | Earnings on Investments | | | |
| 1610 | Sales to Students | 72,732 | 72,200 | 72,153 |
| | | | | 60,000 |

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| 34 Wayne 49 or 51 FOOD SERVICE FUND | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|---------------------------------------------------|---------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| 1620 | Sales to Adults | 132 | | | |
| 1690 | Other Revenues From Local Sources | 146 | 900 | 869 | |
| 1930 | Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | |
| TOTAL REVENUES, LOCAL SOURCES | | 73,010 | 73,100 | 73,022 | 60,000 |
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| 3700 | Miscellaneous State Revenues | | | | |
| 3770 | School Lunch | 28,458 | 29,000 | 29,069 | 24,000 |
| TOTAL REVENUES, STATE SOURCES | | 28,458 | 29,000 | 29,069 | 24,000 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | | |
| 4571 | Lunch Reimbursement | 15,597 | 14,700 | 14,668 | 12,000 |
| 4572 | Lunch Reimbursement (Free and Reduced Meals) | 69,920 | 73,000 | 73,003 | 65,000 |
| 4573 | Special Milk Reimbursement | | 500 | 525 | 500 |
| 4574 | Breakfast Reimbursement | 4,724 | 4,600 | 4,621 | 3,000 |
| 4575 | Child and Adult Care Food Program | | | | |
| 4578 | NET (Nutritional Education and Training Program) | | | | |
| 4579 | Other Child Nutrition Program Revenue | | 17,402 | 17,402 | |
| 4970 | Donated Commodities | 13,611 | 12,353 | 12,353 | |
| TOTAL REVENUES, FEDERAL SOURCES | | 103,852 | 122,555 | 122,572 | 80,500 |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND | | 205,320 | 224,655 | 224,663 | 164,500 |

EXPENSES/EXPENDITURES

| | | | | | |
|-------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------|----------------|
| 3100 FOOD SERVICES | | | | | |
| 100 | Salaries | 100,720 | 107,000 | 106,971 | 86,000 |
| 210 | Retirement | 13,339 | 14,300 | 14,225 | 13,500 |
| 220 | Social Security | 7,705 | 8,200 | 8,183 | 6,500 |
| 240 | Insurance (Health/Dental/Life) | 22,846 | 19,000 | 18,031 | 10,876 |
| 200 | Other Benefits | 5,314 | 5,900 | 5,853 | |
| Total Benefits (200) | | 49,204 | 47,400 | 46,292 | 30,876 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 600 | Non-Food Supplies | | | | |
| 630 | Food | 57,091 | 64,200 | 64,157 | 53,000 |
| Total Supplies (600) | | 57,091 | 64,200 | 64,157 | 53,000 |
| 700 | Property | 12,592 | 23,500 | 23,490 | 0 |
| 780 | Depreciation - Enterprise Funds | | | | |
| Total Property (700) | | 12,592 | 23,500 | 23,490 | 0 |
| 800 | Other Objects | 17,852 | 17,600 | 17,505 | 1,000 |
| 810 | Dues and Fees | | | | |
| Total Other Objects (800) | | 17,852 | 17,600 | 17,505 | 1,000 |
| TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND | | 237,459 | 259,700 | 258,415 | 170,876 |

OTHER FINANCING-Governmental Funds

| | | | | | |
|-------------------------------------------------------------|--------------------------------------------------|---------------|---------------|---------------|----------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | | |
| 5200 | Transfers In from Other Funds | 33,000 | 34,000 | 34,000 | |
| 5210 | Transfers Out to Other Funds | | | | |
| 5900 | Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | | |
| 6100 | Capital Contributions | | | | |
| 6300 | Special Items | | | | |
| 6400 | Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | 33,000 | 34,000 | 34,000 | - |

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| 34 Wayne 49 or 51 FOOD SERVICE FUND | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|----------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

SUMMARY - 49 or 51 FOOD SERVICE FUND

| | | | | |
|---------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 73,010 | 73,100 | 73,022 | 60,000 |
| 3000 Total State | 28,458 | 29,000 | 29,069 | 24,000 |
| 4000 Total Federal | 103,852 | 122,555 | 122,572 | 80,500 |
| TOTAL REVENUES | 205,320 | 224,655 | 224,663 | 164,500 |
| EXPENSES / EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 100,720 | 107,000 | 106,971 | 86,000 |
| 200 Employee Benefits | 49,204 | 47,400 | 46,292 | 30,876 |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 500 Other Purchased Services | - | - | - | - |
| 600 Supplies | 57,091 | 64,200 | 64,157 | 53,000 |
| 700 Property | 12,592 | 23,500 | 23,490 | - |
| 800 Other Objects | 17,852 | 17,600 | 17,505 | 1,000 |
| TOTAL EXPENSES/EXPENDITURES | 237,459 | 259,700 | 258,415 | 170,876 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | (32,139) | (35,045) | (33,752) | (6,376) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 33,000 | 34,000 | 34,000 | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | 861 | (1,045) | 248 | (6,376) |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | 5,267 | 6,128 | 6,128 | 6,376 |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | |
| NET ASSETS / FUND BALANCE - ENDING | 6,128 | 5,083 | 6,376 | - |

| |
|-------------------------------------------------------------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
| |
| |
| |
| |

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| 34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | | | | |
|---------------------------------------------------------|---------------------------------------------------------------|------------------------------|--|------------------------------|
| BALANCE SHEET | | Balances at June 30, 2008 | | Balances at June 30, 2009 |
| 8100 ASSETS | | | | |
| 8110 | Cash in Banks and On Hand | - | | - |
| 8120 | Investments | - | | - |
| 8131 | Receivables - Other Local | - | | - |
| 8132 | Receivables - Property Taxes | - | | - |
| 8133 | Receivables - State | - | | - |
| 8134 | Receivables - Federal | - | | - |
| 8135 | Due from Other Funds | | | |
| 8140 | Inventories | | | |
| 8150 | Prepaid Expenditures / Expenses | | | |
| 8190 | Other Current Assets | - | | - |
| 8200 | Capital Assets, Net of Accum. Depreciation - Enterprise Funds | | | |
| 8300 | Other Assets - Enterprise Funds | | | |
| TOTAL ASSETS | | - | | - |
| 9500 LIABILITIES | | | | |
| 9505 | Negative Cash Balance | - | | - |
| 9510 | Accounts Payable | - | | - |
| 9530 | Accrued Liabilities | - | | - |
| 9540 | Accrued Salaries and Withholdings | - | | - |
| 9550 | Due to Other Funds | - | | - |
| 9561 | Deferred Revenues - Other Local | - | | - |
| 9562 | Deferred Revenues - Property Taxes | - | | - |
| 9563 | Deferred Revenues - State | - | | - |
| 9564 | Deferred Revenues - Federal | - | | - |
| 9590 | Other Current Liabilities | - | | - |
| 9600 | Long-term Liabilities - Enterprise Funds | | | |
| TOTAL LIABILITIES | | - | | - |
| 9800 NET ASSETS / FUND BALANCES | | | | |
| Net Assets of Enterprise Funds: | | | | |
| 9810 | Net Assets Invested in Capital Assets, Net of Related Debt | | | |
| 9820 | Restricted Net Assets | | | |
| 9830 | Unrestricted Net Assets | | | |
| Fund Balances of Governmental Funds: | | | | |
| 9841 | Reserved for Encumbrances and Commitments | | | |
| 9842 | Reserved for Inventories | | | |
| 9848 | Reserved for Other | | | |
| 9852 | Unreserved, Designated for Unrestricted Programs | | | |
| 9853 | Unreserved, Designated for Employee Benefit Obligations | | | |
| 9854 | Unreserved, Designated for Other | - | | - |
| 9859 | Unreserved, Undesignated Fund Balance | - | | - |
| TOTAL NET ASSETS / FUND BALANCES | | - | | - |
| TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES | | - | | - |

ANNUAL FINANCIAL REPORT

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| 34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--------------------------------------------------------------------|----------|----------|----------|----------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1300 Tuition | | | | |
| 1500 Earnings on Investments | 0 | | | |
| 1700 District Activities | | | | |
| 1750 Enterprise Activities (School Vending and Stores) | | | | |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | | | | |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations From Private Sources | | | | |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | |
| 1970 Operating Revenues - Enterprise Funds | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 0 | 0 | 0 | 0 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | | | |
| 3900 Revenues From Other State Agencies | | | | |
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4100 Unrestricted Revenue Direct From Federal | | | | |
| 4200 Unrestricted Revenue Through State | | | | |
| 4300 Restricted Revenue Direct From Federal | | | | |
| 4400 Restricted Revenue Through State | | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, OTHER FUNDS | 0 | 0 | 0 | 0 |

ANNUAL FINANCIAL REPORT

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| 34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

EXPENSES/EXPENDITURES

| | | | | |
|---------------------------------------|-----------------------------------------------|----------|----------|----------|
| 1000 INSTRUCTION | | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | | | |
| | Total Benefits (200) | 0 | 0 | 0 |
| 300 | Purchased Professional and Technical Services | | | |
| 400 | Purchased Property Services | | | |
| 500 | Other Purchased Services | | | |
| 600 | Supplies | | | |
| 700 | Property | | | |
| 780 | Depreciation-Enterprise Funds | | | |
| | Total Property (700) | 0 | 0 | 0 |
| 800 | Other Objects | | | |
| 810 | Dues and Fees | | | |
| | Total Other Objects (800) | 0 | 0 | 0 |
| | TOTAL INSTRUCTION (1000) | 0 | 0 | 0 |
| 2000 SUPPORT SERVICES | | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | | | |
| | Total Benefits (200) | 0 | 0 | 0 |
| 300 | Purchased Professional and Technical Services | | | |
| 400 | Purchased Property Services | | | |
| 500 | Other Purchased Services | | | |
| 600 | Supplies | | | |
| 700 | Property | | | |
| 780 | Depreciation-Enterprise Funds | | | |
| | Total Property (700) | 0 | 0 | 0 |
| 800 | Other Objects | | | |
| 810 | Dues and Fees | | | |
| | Total Other Objects (800) | 0 | 0 | 0 |
| | TOTAL SUPPORT SERVICES (2000) | 0 | 0 | 0 |
| 3000 NONINSTRUCTIONAL SERVICES | | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | | | |
| | Total Benefits (200) | 0 | 0 | 0 |
| 300 | Purchased Professional and Technical Services | | | |
| 400 | Purchased Property Services | | | |
| 500 | Other Purchased Services | | | |
| 600 | Supplies | | | |
| 700 | Property | | | |
| 780 | Depreciation-Enterprise Funds | | | |
| | Total Property (700) | 0 | 0 | 0 |
| 800 | Other Objects | 0 | | |
| 810 | Dues and Fees | | | |
| | Total Other Objects (800) | 0 | 0 | 0 |
| | TOTAL NONINSTRUCTIONAL SERVICES (3000) | 0 | 0 | 0 |
| | TOTAL EXPENDITURES, OTHER FUNDS | 0 | 0 | 0 |

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| 34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-----------------------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

OTHER FINANCING-Governmental Funds

| | | | | |
|-------------------------------------------------------|---|---|---|---|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5200 Transfers In from Other Funds | - | | | |
| 5201 Transfers Out to Other Funds | | | | |
| 5400 Loan Proceeds | | | | |
| 5500 Capital Leases Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |

SUMMARY - OTHER FUNDS

| | | | | |
|-----------------------------------------------------------------------|---|---|---|---|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | - | - | - | - |
| 3000 Total State | - | - | - | - |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | - | - | - | - |
| EXPENSES / EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | - | - | - | - |
| 200 Employee Benefits | - | - | - | - |
| 300 Purchased Professional and Technical Services | - | - | - | - |
| 400 Purchased Property Services | - | - | - | - |
| 500 Other Purchased Services | - | - | - | - |
| 600 Supplies | - | - | - | - |
| 700 Property | - | - | - | - |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENSES / EXPENDITURES | - | - | - | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | - | - | - | - |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | - | - | - | - |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | - | | | |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | |
| NET ASSETS / FUND BALANCE - ENDING | - | - | - | - |

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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| 34 Wayne SUMMARY - ALL FUNDS | | ACTUAL FY 2008 | FINAL BUDGET FY 2009 | ACTUAL FY 2009 | ORIGINAL BUDGET FY 2010 |
|------------------------------------------------------------------|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| REVENUES BY SOURCE | | | | | |
| 1000 | Total Local | 1,387,301 | 1,376,331 | 1,446,389 | 1,171,130 |
| 3000 | Total State | 4,442,897 | 3,957,728 | 4,018,260 | 3,879,900 |
| 4000 | Total Federal | 431,792 | 872,355 | 872,303 | 546,300 |
| TOTAL REVENUES | | 6,261,990 | 6,206,414 | 6,336,952 | 5,597,330 |
| EXPENDITURES BY OBJECT | | | | | |
| 100 | Salaries | 2,822,483 | 2,895,000 | 2,886,903 | 2,878,000 |
| 200 | Employee Benefits | 1,505,737 | 1,534,500 | 1,532,505 | 1,352,476 |
| 300 | Purchased Professional and Technical Services | 77,924 | 107,400 | 107,260 | 106,200 |
| 400 | Purchased Property Services | 257,536 | 299,000 | 298,946 | 165,200 |
| 500 | Other Purchased Services | 129,212 | 93,900 | 94,567 | 85,500 |
| 600 | Supplies | 631,590 | 610,700 | 609,714 | 612,600 |
| 700 | Property | 295,305 | 424,800 | 427,053 | 373,583 |
| 800 | Other Objects | 33,947 | 57,550 | 54,247 | 38,353 |
| TOTAL EXPENDITURES | | 5,753,734 | 6,022,850 | 6,011,195 | 5,611,912 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | 508,256 | 183,564 | 325,757 | (14,582) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | (169,257) | (91,200) | (91,166) | (217,000) |
| NET CHANGE IN FUND BALANCE | | 338,999 | 92,364 | 234,591 | (231,582) |
| FUND BALANCE - BEGINNING (From Prior Year) | | 991,807 | 1,330,725 | 1,330,806 | 1,475,614 |
| Adjustments to Beginning Fund Balance | | - | - | - | 19,783 |
| FUND BALANCE - ENDING | | 1,330,806 | 1,423,089 | 1,565,397 | 1,263,815 |
| EOF | | | | | |

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34 Wayne

Detail Schedule of Property Tax

| | 2007-2008 | | 2008-2009 | | | 2009-2010 | |
|-----------------------------------------------------|-----------|----------------|-----------|-----------------|----------------|-----------|--------------------|
| | TAX RATE | ACTUAL REVENUE | TAX RATE | AMOUNT BUDGETED | ACTUAL REVENUE | TAX RATE | AMOUNT ANTICIPATED |
| 10 GENERAL FUND | | | | | | | |
| Basic Program (53A-17a-135) | .001311 | 327,983 | .001250 | 356,800 | | .001433 | 342,439 |
| Voted Leeway (53A-17a-133) | | | | | | | |
| Board Leeway (53A-17a-134) (Class Size Reduction) | .000194 | 48,535 | .000156 | 48,100 | | .000156 | 37,279 |
| Board Leeway (53A-17a-151) (Reading Program) | .000121 | 30,272 | .000121 | 29,900 | | .000121 | 28,915 |
| P.L. 81-874 (53A-17a-143) | | | | | | | |
| Transportation (53A-17a-127) | .000243 | 60,793 | .000195 | 60,100 | | .000195 | 46,598 |
| Tort Liability (63-30-27) | | | | | | | |
| Redemptions - Basic Levy | | | | 28,600 | | | |
| Redemptions - Voted Leeway | | | | | | | |
| Redemptions - Board Leeway | | | | | | | |
| Redemptions - Special Transportation | | | | | | | |
| Redemptions - Tort Liability | | | | | | | |
| Redemptions - Reading Levy | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic | | | | | | | |
| Vehicle Fees in Lieu of Tax Board Leeway | | | | | | | |
| Vehicle Fees in Lieu of Tax - Voted Leeway | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans. | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab. | | | | | | | |
| Vehicle Fees in Lieu of Tax - Reading | | | | | | | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL GENERAL FUND NO. 10 | .001869 | 467,583 | .001722 | 523,500 | 0 | .001905 | 455,231 |
| 23 NON K-12 PROGRAMS FUND | | | | | | | |
| Recreation (11-2-7) | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) | | | | | | | |
| Tax Sales and Redemptions & Other | xxx | | xxx | | | xxx | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL NON K-12 FUND NO. 23 | .000000 | 0 | .000000 | 0 | 0 | .000000 | 0 |
| 31 DEBT SERVICE FUND | | | | | | | |
| Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103) | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) | | | | | | | |
| Tax Sales and Redemptions & Other | xxx | | xxx | | | xxx | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL DEBT SERVICE FUND NO. 31 | .000000 | 0 | .000000 | 0 | 0 | .000000 | 0 |
| 32 CAPITAL PROJECTS FUND | | | | | | | |
| Capital Outlay Foundation (53A-21-101 thru 105) | .001887 | 472,086 | .001492 | 347,631 | | .001489 | 355,821 |
| 10% of Basic (53A-17a-145) | .000326 | 81,559 | .000262 | 70,000 | | .000262 | 62,609 |
| Voted Capital (53A-16-110) | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) Cap Found | | | | | | | |
| Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic | | | | | | | |
| Tax Sales and Redemptions Cap Foundation | xxx | | xxx | | | xxx | |
| Tax Sales and Redemptions 10% of Basic | | | | | | | |
| Judgement Recovery (59-2-1328) | | | | | | | |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL CAPITAL PROJECTS FUND NO. 32 | .002213 | 553,645 | .001754 | 417,631 | 0 | .001751 | 418,430 |
| TOTAL OF ALL FUNDS | | | | | | | |
| TOTALS - ALL FUNDS | .004082 | 1,021,228 | .003476 | 941,131 | 0 | .003656 | 873,661 |

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SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY For the Year Ended June 30, 2009

34 Wayne

A. SCHOOL BOND ELECTION

| | | | | |
|---------------------------------------------------|-----|-------|----|-------|
| Was a bond election held for this fiscal year? | Yes | _____ | No | _____ |
| If yes, please furnish the following information: | | | | |
| a. Date | | _____ | | |
| b. Amount of Bonds | | _____ | | |
| c. Number of Votes FOR | | _____ | | |
| d. Number of Votes AGAINST | | _____ | | |

B. STATUS OF DISTRICT INDEBTEDNESS

| | Beginning Balance | Additions | Reductions | Ending Balance |
|----------------------------------------------|----------------------|-----------|------------|-------------------|
| General obligation bonds: | | | | |
| Face amount of bonds | - | | | - |
| Bond premiums | - | | | - |
| Bond discounts | - | | | - |
| School building revolving account balance | - | - | - | - |
| Deferred amounts on refundings | - | | | - |
| Net bonds payable | - | - | - | - |
| Non-general obligation debt: | | | | |
| Obligations under capital leases | 129,747 | - | | 129,747 |
| School building revolving account balance | - | - | - | - |
| Other debt: | - | | | - |
| MUNICIPAL BUILDING AUTH REVENUE BOND: | 1,612,000 | | | 1,612,000 |
| | - | | | - |
| | - | | | - |
| Total non-general obligation debt | 1,741,747 | 0 | 0 | 1,741,747 |

C. VOTED LEEWAY

| | | | | |
|------------------------------------------------------|------|-------|-------------------|-------|
| 1. Was a Voted Leeway approved for this fiscal year? | Yes | _____ | No | _____ |
| 2. If yes, please furnish the following information: | Date | _____ | Tax Rate Approved | _____ |

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

| | | | | |
|------------------------------------------------------|--------------------------------------------------|-------|-------------------|-------|
| 1. Was a Board Leeway approved for this fiscal year? | Yes | _____ | No | _____ |
| 2. If yes, please furnish the following information: | Date of Formal Action (Must be prior to April 1) | _____ | Tax Rate Approved | _____ |

E. BOARD LEEWAY (53a-17-151) Reading Program

| | | | | |
|------------------------------------------------------|-----------------|----------|------------------|----------|
| 1. Was a Board Leeway approved for this fiscal year? | Yes | _____ | No | _____ |
| 2. If yes, please furnish the following information: | | | | |
| a. Date of Formal Action (Must be by June 1) | | _____ | | |
| b. Tax Rate Approved | Guarantee Prog. | 0.000000 | Low Income Prog. | 0.000000 |

EOF

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34 Wayne SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011

| ADJUSTED EXPENDITURES PER AFR FY 2008 | | NONRESTRICTED INDIRECT | | DIRECT | | EXCLUDED | | RESTRICTED INDIRECT | | DIRECT | |
|-------------------------------------------|-----------------------------|---------------------------|--|-----------|--|-----------|--|------------------------|--|-----------|--|
| | | EXCLUDED | | | | | | | | | |
| FUND 10 MAINTENANCE AND OPERATION | | | | | | | | | | | |
| 1000 | INSTRUCTION | 254,003 | | 3,216,254 | | 254,003 | | | | 3,216,254 | |
| 2100 | SUPPORT SERV-STUDENTS | 896 | | 75,979 | | 896 | | | | 75,979 | |
| 2200 | SUPPORT SERV-INSTR-STAFF | 592 | | 160,248 | | 592 | | | | 160,248 | |
| 2300 | SUPPORT SERV-DISTRICT ADMIN | 14,924 | | 167,045 | | 14,924 | | | | 167,045 | |
| 2400 | SUPPORT SERV-SCHOOL ADMIN | | | 377,513 | | | | | | 377,513 | |
| 2500 | SUPPORT SERV-CENTRAL | 153 | | 147,624 | | 153 | | 147,624 | | | |
| 2600 | OPER AND MAINT OF PLANT | 3,599 | | 485,909 | | 3,599 | | | | 485,909 | |
| 2700 | STUDENT TRANSP SERV | 143,642 | | 245,359 | | 143,642 | | | | 245,359 | |
| 2900 | SUPPORT SERV-OTHER | | | 2,055 | | | | 2,055 | | | |
| 5200 | DEBT SERVICE | | | | | | | | | | |
| 6000 | OTHER SOURCES/USES OF FUNDS | 141,566 | | | | 141,566 | | | | | |
| FUND 23 NON K-12 PROGRAMS | | (69,833) | | 52,546 | | (69,833) | | | | 52,546 | |
| FUND 31 DEBT SERVICE | | | | | | | | | | | |
| FUND 32 CAPITAL PROJECTS | | | | | | | | | | | |
| 1000 | INSTRUCTION 10% PROGRAM | | | | | | | | | | |
| 2000 | SUPPORTING SERVICES | | | | | | | | | | |
| 2500 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | |
| 2600 | OPER AND MAINT OF PLANT | | | | | | | | | | |
| 2700 | STUDENT TRANS. SERVICES | | | | | | | | | | |
| 2900 | OTHER SUPPORT SERVICES | | | | | | | | | | |
| 4000 | FACIL ACQUISITION AND CONS | 236,129 | | 4,968 | | 236,129 | | | | 4,968 | |
| 5000 | DEBT SERVICE | | | | | | | | | | |
| 6000 | OTHER USES OF FUNDS | (196,732) | | | | (196,732) | | | | | |
| FUND 40 BUILDING RESERVE | | | | | | | | | | | |
| FUND 49 or 51 FOOD SERVICE (Gov. or Ent.) | | 74,995 | | 217,420 | | 74,995 | | | | 217,420 | |
| FUNDS OTHER (GOV'T. OR ENTERPRISE) | | | | | | | | | | | |
| TOTALS | | 603,934 | | 636,588 | | 603,934 | | 149,679 | | 5,003,241 | |

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SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011

| ADJUSTED EXPENDITURES PER AFR FY 2008 | | SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011 | | | |
|------------------------------------------------|---------------------------|----------------------------------------------------------|----------|------------|--------|
| EXCLUDED | NONRESTRICTED INDIRECT | DIRECT | EXCLUDED | RESTRICTED | |
| | | | | INDIRECT | DIRECT |
| SCH. J & FOOD SERVICES % CALCULATION | | | | | |
| | 635,588 | 217,420 | 4.81% | | |
| INSTRUCTION % CALCULATION | | | | | |
| | 635,588 | 4,299,912 | 95.19% | | |
| TOTAL INDIRECT, DIRECT, & % | | | | | |
| | 635,588 | 4,517,332 | 100.00% | | |
| ALLOCATION OF NONRESTRICTED INDIRECT COST POOL | | | | | |
| AMOUNT ATTRIBUTED TO FOOD SERVICES | | | | | |
| | 635,588 | | 4.81% | | |
| AMOUNT ATTRIBUTED TO INSTRUCTION | | | | | |
| | | | 95.19% | 605,016 | |
| TOTAL | | | | | |
| | | | | 605,016 | |
| ALLOCATION OF INSTRUCTION PORTION OF POOL | | | | | |
| INSTRUCTION ALLOCATION | | | | | |
| | | | | | |
| FOOD SERVICES ALLOCATIONS | | | | | |
| | | | | | |
| TOTAL | | | | | |
| | | | | | |

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS
ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.

ANNUAL FINANCIAL REPORT

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SCHEDULE J
ALLOCATION OF INDIRECT COSTS FOR
THE SCHOOL FOODS PROGRAM

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

| 34 Wayne | Unallocable to School Food Program | Allocable to School Food Program | TOTAL |
|-------------------------------------------|---------------------------------------------|-------------------------------------------|---------|
| Adjusted Expenditures FY 2009 | | | |
| 10 MAINTENANCE AND OPERATION FUND | | | |
| <u>2500 Support Services - Central</u> | | | |
| 100 Salaries | 85,733 | | 85,733 |
| 200 Employee Benefits | 55,495 | | 55,495 |
| 300-400 Purchased Services | 1,200 | | 1,200 |
| 500 Other Purchased Services | 1,708 | | 1,708 |
| 600 Supplies and Materials | 3,488 | | 3,488 |
| TOTAL SUPPORT SERVICES - BUSINESS | 147,624 | | 147,624 |
| <u>2600 Maintenance of Plant Services</u> | | | |
| 100 Salaries | 164,852 | | 164,852 |
| 200 Employee Benefits | 84,456 | | 84,456 |
| 300-400 Purchased Services | 85,146 | | 85,146 |
| 500 Other Purchased Services | 16,020 | | 16,020 |
| 600 Supplies and Materials | 135,435 | | 135,435 |
| TOTAL MAINTENANCE OF PLANT SERVICES | 485,909 | | 485,909 |
| <u>2900 Support Services - Other</u> | | | |
| 100 Salaries | 1,770 | | 1,770 |
| 200 Employee Benefits | 285 | | 285 |
| 300-500 Purchased Services | | | |
| 600 Supplies and Materials | | | |
| TOTAL SUPPORT SERVICES - OTHER | 2,055 | | 2,055 |
| <u>.0002 TAX RATE PROCEEDS</u> | | | |
| <u>2600 Maintenance of Plant Services</u> | | | |
| 100 Salaries | | | |
| 200 Employee Benefits | | | |
| 300-500 Purchased Services | | | |
| 600 Supplies and Materials | | | |
| TOTAL MAINTENANCE OF PLANT SERVICES | | | |
| <u>10% OF BASIC PROGRAM</u> | | | |
| <u>2500 Support Services - Central</u> | | | |
| 600 Supplies | | | |
| <u>2600 Maintenance of Plant Services</u> | | | |
| 600 Supplies | | | |
| <u>2900 Other Support Services</u> | | | |
| 600 Supplies | | | |
| GRAND TOTAL INDIRECT COSTS | | | |
| | 635,588 | | 635,588 |

ANNUAL FINANCIAL REPORT

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SCHEDULE K UTAH STATE OFFICE OF EDUCATION SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION FIXED RATE WITH CARRY FORWARD PROVISION

34 Wayne

| RESTRICTED RATE | FY 2007 | | FY 2009 | | FY 2011 | |
|--------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| | FY 2005 | FY 2007 | FY 2007 | FY 2009 | FY 2009 | FY 2011 |
| BASIC CALCULATION | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST |
| DIRECT COSTS | 4,363,367 | 5,323,627 | 5,323,627 | 5,003,241 | 5,003,241 | |
| INDIRECT COSTS: | | | | | | |
| POOL | 130,133 | 125,502 | 125,502 | 149,679 | 149,679 | |
| CARRY FORWARD | 8,588 | 8,588 | (35,201) | (35,201) | 29,423 | |
| TOTAL | 138,721 | 134,090 | 90,301 | 114,478 | 179,102 | |
| RATE | 3.18% | | 1.70% | | 3.58% | |
| CARRY FORWARD | | | | | | |
| ACTUAL DIRECT COSTS | | 5,323,627 | | 5,003,241 | | 0 |
| RATE | | 3.18% | | 1.70% | | 3.58% |
| CALCULATED RECOVERY | | 169,291 | | 85,055 | | 0 |
| ACTUAL POOL COSTS | | (134,090) | | (114,478) | | (0) |
| OVER (UNDER) RECOVERY | | 35,201 | | (29,423) | | 0 |

| NON-RESTRICTED RATE(S) | FY 2007 | | FY 2009 | | FY 2011 | |
|--------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| | FY 2005 | FY 2007 | FY 2007 | FY 2009 | FY 2009 | FY 2011 |
| BASIC CALCULATION | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST | FIXED RATE | ACTUAL COST |
| DIRECT COSTS | 3,865,122 | 4,034,654 | 4,034,654 | 4,517,332 | 4,517,332 | |
| INDIRECT COSTS: | | | | | | |
| POOL | 628,378 | 1,414,475 | 1,414,475 | 635,588 | 635,588 | |
| CARRY FORWARD | 66,685 | 66,685 | 755,729 | 755,729 | (1,038,556) | |
| TOTAL | 695,063 | 1,481,160 | 2,170,204 | 1,391,317 | (402,968) | |
| RATE | 17.98% | | 53.79% | | -8.92% | |
| CARRY FORWARD | | | | | | |
| ACTUAL DIRECT COSTS | | 4,034,654 | | 4,517,332 | | 0 |
| RATE | | 17.98% | | 53.79% | | -8.92% |
| CALCULATED RECOVERY | | 725,431 | | 2,429,873 | | 0 |
| ACTUAL POOL COSTS | | (1,481,160) | | (1,391,317) | | (0) |
| OVER (UNDER) RECOVERY | | (755,729) | | 1,038,556 | | 0 |
| FOOD SERVICE | | | | | | |
| DIRECT COSTS | | 0 | 0 | 0 | 0 | |
| INDIRECT COSTS: | | | | | | |
| POOL | | | 0 | 0 | 0 | |
| CARRY FORWARD | | 0 | 0 | 0 | 0 | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | |
| RATE | 0.00% | | 0.00% | | 0.00% | |
| CARRY FORWARD | | | | | | |
| ACTUAL DIRECT COSTS | | 0 | | 0 | | 0 |
| RATE | | 0.00% | | 0.00% | | 0.00% |
| CALCULATED RECOVERY | | 0 | | 0 | | 0 |
| ACTUAL POOL COSTS | | (0) | | (0) | | (0) |
| OVER (UNDER) RECOVERY | | 0 | | 0 | | 0 |

ANNUAL FINANCIAL REPORT
SCHEDULE L
UTAH STATE OFFICE OF EDUCATION
INDIRECT COST NEGOTIATION AGREEMENT

34 Wayne

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

SECTION I: Rates

| <u>TYPE</u> | <u>METHOD</u> | <u>EFFECTIVE</u> | <u>RATE*</u> | <u>APPLICABLE TO</u> |
|-----------------------|----------------|------------------------------|--------------|------------------------|
| Fixed w/carry forward | Non-restricted | July 1, 2010 - June 30, 2011 | -8.92% | Instructional Programs |
| Fixed w/carry forward | Non-restricted | July 1, 2010 - June 30, 2011 | 0.00% | School Food Programs |
| Fixed w/carry forward | Restricted | July 1, 2010 - June 30, 2011 | 3.58% | Instructional Programs |

* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

SECTION II: General

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2008):** The 2008 Actuals have been pre-loaded as well as the 2007 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2009 actual and fiscal year 2010 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2010 budget column
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charters

- a. **July 15th.**

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

* Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Utah State Office of Education
c/o Von Hortin
von.hortin@schools.utah.gov

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)